No. 105.

# ADVICE

TO THE

# PRIVILEGED ORDERS

IN THE

## *SEVERAL STATES OF EUROPE,*

RESULTING FROM THE

## NECESSITY AND PROPRIETY

OF

## A GENERAL REVOLUTION IN THE PRINCIPLE OF GOVERNMENT.

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PART II.

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AUTHOR OF THE VISION OF COLUMBUS, A LETTER TO THE NATIONAL CONVENTION, AND THE CONSPIRACY OF KINGS.

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## ADVERTISEMENT.

SOON after the publication of the *First Part* of this work, in February 1792, my attention was called to other objects, and it became impossible for me to finish the *Second Part* so soon as I intended. I left England in November last; and, not having then completed the three last chapters proposed in the Introduction, I left this chapter on *Revenue and Expenditure* in the hands of the bookseller, desiring him to publish it by itself. But the violent attacks on the Liberty of the Press in that country, which took place about that time, induced him to suppress the publication of this, and to discontinue the sale of the other. He has lately sent me the Manuscript; which I now offer, without any alteration, to the English Press in Paris.

JOEL BARLOW.

*Paris 27 Sept.* 1793.

## CHAP. V.

*Revenue and Expenditure.*

A Nation is ſurely in a wretched condition, when the principal object of its government is the increaſe of its public revenue. Such a ſtate of things is in reality a perpetual warfare between the few individuals who govern, and the great body of the people who labour. Or, to call things by their proper names, and uſe the only language which the moral nature of the caſe will juſtify, the real occupation of the governors is either to plunder or to ſteal, as will beſt anſwer their purpoſe; while the buſineſs of the people is to ſecrete their property by fraud, or to give it peaceably up, in proportion as

the other party demands it; and then, as a conſequence of being driven to this neceſſity, they ſlacken their induſtry, and become miſerable through idleneſs; in order to avoid the mortification of labouring for thoſe they hate.

The art of conſtructing governments has uſually been to organize the State in ſuch a manner, as that this operation could be carried on to the beſt advantage for the adminiſtrators; and the art of adminiſtring thoſe governments has been, ſo to vary the means of ſeizing upon private property, as to bring the greateſt poſſible quantity into the public coffers, without exciting inſurrections. Thoſe governments which are called deſpotic, deal more in open plunder; thoſe that call themſelves free, and act under the cloak of what they teach the people to reverence as a conſtitution, are driven to the arts of ſtealing. Theſe have ſucceeded better by theft than the others have by plunder; and

and this is the principal difference by which they can be diſtinguiſhed. Under theſe *conſtitutional* governments the people are more induſtrious, and create property faſter; becauſe they are not ſenſible in what manner and in what quantities it is taken from them. The adminiſtration, in this caſe, operates by a compound movement; one is to induce the people to work, and the other to take from them their earnings.

In this view of government, it is no wonder that it ſhould be conſidered as a curious and complicated machine, too myſterious for vulgar contemplation, capable of being moved by none but experienced hands, and ſubject to fall in pieces by the ſlighteſt attempt at innovation or improvement. It is no wonder that a church and an army ſhould be deemed neceſſary for its ſupport; and that the double guilt of impiety and rebellion ſhould follow the man who offers

to enter its dark ſanctuary with the profane light of reaſon. It is not ſurpriſing that kings and prieſts ſhould be ſuppoſed to have derived their authority from God, ſince it is evidently not given them by men; that they ſhould trace to a ſupernatural ſource claims which nature never has recognized, and which are at war with every principle of ſociety.

I conſtantly bear in mind, that there is a reſpectable claſs of men in every country in Europe, who, whether immediately intereſted in the adminiſtration of the governments or not, are conſcientiouſly attached to the old eſtabliſhed forms. I know not how much pain it may give them to ſee expoſed to public view the various combinations of iniquity which appear to me to compoſe the ſyſtem. But I ſhould pay a real compliment to their ſenſibility, in ſuppoſing that their anguiſh can be as great on viewing the picture, as mine has been

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in attempting to draw it; or, that they can ſhudder as much at the proſpect of a change, as I have done in contemplating ſociety under the diſtortions of its preſent organization. I ſee the noble nature of man ſo cruelly debaſed,—I ſee the horſe and the dog in ſo many inſtances raiſed to a rank far ſuperior to beings whom I muſt acknowledge as my fellow-creatures, and whom my heart cannot but embrace with a fraternal affection which muſt increaſe with the inſults I ſee them ſuffer,—I ſee the pride of power and of rank mounted to ſo ungovernable a height in thoſe whom accident has called to direct the affairs of nations,—I ſee the faculty of reaſon ſo completely dormant in both theſe claſſes, and morality, the indiſpenſable bond of union among men, ſo effectually baniſhed by the unnatural combinations, which in Europe are called Society, — that I have been almoſt determined to relinquiſh the diſagreeable taſk which I had preſcribed to myſelf

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in the firſt part of this work, and, returning to my country, endeavour in the new world to forget the miſeries of the old.

But I reflect that the contemplation of theſe miſeries has already left an impreſſion on my mind too deep to be eaſily effaced.—I am likewiſe convinced that all the moral evils under which we labour, may be traced without difficulty to their proper ſource,—that the ſpirit of inveſtigation, which the French revolution has awakened in many parts of Europe, is ſtimulating the people to purſue the enquiry, and will conſequently lead them to apply the remedy. Under this proſpect, every perſon who but thinks he can throw the leaſt light upon the ſubject, is called upon for his aſſiſtance; and this duty to his fellow-creatures becomes more imperious, as it is increaſed by the probability of ſucceſs.

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In conſidering the ſubject of *Revenue and Expenditure*, as in other articles that I have treated, I ſhall confine myſelf chiefly to the great outlines of the ſyſtem; only noticing its effect on the moral habits of men; habits which muſt be conſidered as the vital principles of ſociety, and which ought always to be kept in view as the firſt object of government, both in its original conſtitution and in every part of its adminiſtration. I was indeed ſenſible that this ſubject would require more details; and that it might be uſeful to form an eſtimate of the quantity of contributions neceſſary for any given portion of mankind united in a national intereſt; as we might thus be convinced how ſmall a revenue would be ſufficient for all the purpoſes of a rational government. But I find myſelf happily relieved from this part of my taſk, by the appearance of the ſecond part of the *Rights of Man*, in which this branch of the ſubject is treated in that perſpicuous manner which

which might be expected from its author; a man whom I consider as a luminary of the age, and one of the greatest benefactors of mankind. Neither my work, nor any other that shall be written for ages to come, will surely find a reader, who will not have read the *Rights of Man.*

Men are gregarious in their nature; they form together in society, not merely from necessity, to avoid the evils of solitude, but from inclination and mutual attachment. They find a positive pleasure in yielding assistance to each other, in communicating their thoughts and improving their faculties. This disposition in man is the source of morals; they have their foundation in nature, and receive their nourishment from society. The different portions of this society, that call themselves nations, have generally established the principle of securing to the individuals who compose a nation, the exclusive

excluſive enjoyment of the fruits of their own labour; reſerving however to the governing power the right to reclaim from time to time ſo much of the property and labour of individuals as ſhall be deemed neceſſary for the public ſervice. This is the general baſis on which *property*, public and private, has hitherto been founded. Nations have proceeded no farther. Perhaps in a more improved ſtate of ſociety, the time will come, when a different ſyſtem may be introduced; when it ſhall be found more congenial to the ſocial nature of man to exclude the idea of ſeparate property, and with that the numerous evils which ſeem to be entailed upon it. But it is not my intention in this work to enter upon that enquiry.

When the feudal ſyſtem, with all its ferocities, was in full operation, the ſuperior lord, who repreſented the power of the ſtate, granted the lands to his immediate

mediate vaſſals, on condition of military ſervice. They engaged to ſerve in the wars of the lord paramount a certain number of days in the year, at their own expence. Thus they ſtipulated as to the *quantity* of ſervice; but gave up the right of private judgment, as to the *object of the war*. This is the origin of the revenue ſyſtem of modern Europe; and it began by debaſing the minds of the whole community; as it hurried them into actions, of which they were not to enquire into the juſtice or propriety. Then came the *ſocage tenures*; which were lands granted to another claſs of vaſſals, on condition of ploughing the lords fields and performing his huſbandry. This was a more rational kind of ſervice; though, by a ſhocking pervertion of terms, it was called leſs honourable.

In proportion as war became leſs productive, and its profits more precarious, than thoſe of huſbandry, the tenures upon

upon knight-ſervice were converted into ſocage-tenures; and finally it was found convenient in moſt caſes, eſpecially in England, to make a commutation of the whole into money, in certain fixed ſums; and this, by its ſubſequent modifications and extenſions, has obtained the name of a land-tax. Theſe feudal revenues of the crown, though they were ſuppoſed to be ſufficient for the ordinary purpoſes of government, were capable of being increaſed on any extraordinary occaſion; and ſuch extraordinary occaſions were ſure to happen, as often as the government choſe to draw more money from the people. It began this operation under the name of *aids to the king*, ſubſidia regis; and, in England (before it was found neceſſary to work the engine by regular parliaments) various expedients were uſed to raiſe from different claſſes of the community theſe extraordinary aids. In many caſes the authority of the pope was brought in to the aſſiſtance of the king,

king, to enable him to levy money for the court. The pope, as head of the church, received a revenue from the people of England through the Engliſh clergy; and the king, on certain occaſions, agreed with him that he ſhould double his demand; on condition that the additional ſum to be raiſed, ſhould be divided between themſelves.*

A perpetual pretext for theſe additional impoſitions was always to be found in foreign wars. Edward the Firſt muſt ſubdue the Welch; a long ſucceſſion of kings made the glory of the Britiſh nation to conſiſt in the reduction of Ireland; others, in conquering the tomb of Chriſt; and others, the crown of France. But in common occurrencies, where the call for money could not be predicated on any national object ſufficiently glaring to excite the enthuſiaſm or rouſe the fears of the

* Cunningham's Hiſtory of Taxes, page 6.

the people, it was the policy of the king to detach ſome particular claſſes of the community from the common intereſt, and to extort money from them, as from a common enemy. Thus all ſtrangers were heavily taxed on coming into the realm; thus Jews, with all the wealth they poſſeſſed, were declared to be the abſolute property of the king; * thus, after the religion of the government was changed, the papiſts and non-jurors were taxed double to the profeſſors of the national religion; and thus the king could take a ſavage advantage of the misfortunes of individuals, and ſeize their property, under the title of *wrecks*, *waifs*, *treaſure-trove*, *ſtrays*, *amercements* and *forfeitures*.

Theſe,

* In one of the laws of Edward the Confeſſor (which was repeatedly enforced long after the conqueſt, and perhaps is not repealed to this day) the clauſe reſpecting the Jews is in theſe words: *Judæi et omnia ſua ſunt regis; quod in quiſpiam detinuerit eos, vel pecuniam eorum, perquirat rex, ſi vult, tanquam ſuum proprium.*

Theſe, and a vaſt variety of other inventions, have been practiſed by the Engliſh government, to legalize partial robberies, and take poſſeſſion of the people's money, without the trouble of aſking for it. But all theſe means were inſufficient to ſupply the unlimited expences of a government founded on Orders, Privileges, Rank and Ignorance. The moſt effectual way to carry on the great bnſineſs of revenue was found to be through the intervention of a parliament ; and for this purpoſe the farce of repreſentation has been acted over in this country, to much better effect than any ſpecies of fraud or violence has been in any other.

It would be an inſult to the underſtanding of any reader at this day, to deſcribe to him a thing ſo well known, as the manner in which this game is played between the different branches of the government. The ſecret is out ; and the friends of the ſyſtem, who uſed to be

be occupied in concealing its operation, are now engaged in defending it. The drift of their defence is to change the mode of the deception; and perſuade the people by *argument*, to ſuffer to paſs before their eyes in open day-light, ſcenes which have hitherto been acted only in the dark. The curtain has fallen from their hands; and they now declare that the play can go on without it. This for England, forms a new era in cabinet politics. While the ſyſtem remains the ſame, the ſcheme for carrying it on is totally new-modelled; and, like other novelties in the courſe of human improvement, it becomes a proper ſubject of our inveſtigation.

I have known a juggler, who, after having for a long time excited wonder and drawn money from the multitude, by tricks which were ſuppoſed to be the effect of magic, would come forward with an engaging frankneſs, and declare that

that there was really nothing ſupernatural in the art; that it was only the effect of a little experience and attention to phyſical cauſes, not beyond the capacity of any one in the company; that, though he had deceived them thus far, he was now ready to undeceive them; and, for another fee, he would go through the ſame courſe again, with the explanations. This ingenuous confeſſion redoubled their curioſity; the ſpectators continued their attention, and renewed their contributions.

The government of Great Britain, under King, Lords and Boroughs, is now defended, both in and out of parliament, by arguments unknown to former politicians. As nearly as any words, except the right ones, can expreſs the full force of theſe arguments, they are ſtated by their authors in the following language: "No people ever has been or ever can be capable of knowing what is for their

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own good, of making their own laws, or of pretending to underſtand them after they are made: as the people of England, during the time of the commonwealth, imbibed a different opinion, it has been thought beſt, eſpecially ſince the laſt revolution, to cheriſh them in their error, in order to come more eaſily at their money. We therefore told them that they were free; that they, as Engliſhmen, ought to be free, becauſe their anceſtors were ſo; that Engliſh liberty was the envy and admiration of the world; that the French were their natural enemies, becauſe they were ſlaves; and it was neceſſary to make a war once in ſeven years, to keep up this idea; that we were ſorry for the increaſing burthen of their taxes; but that was a circumſtance not to be regarded by a free people, as they had the privilege of taxing themſelves, and their taxes were the price of their freedom in church and ſtate; that, we intended to leſſen their

burthens as ſoon as the enemies to our religion and to our happy conſtitution were deſtroyed. But now, gentlemen, we ſee you have diſcovered, and we are willing to acknowledge, that this was all a deception: as to liberty it is but a name; man gives it up on entering into ſociety, in order to enjoy the benefits of being governed; it never was nor ever will be, realized by any nation under heaven; witneſs the horrors of pretended liberty in France, the daily aſſaſſinations and perpetual robberies which you ſee in Mr. Burke's book from beginning to end; witneſs the late infatuation of the Americans; who, already recovering their ſenſes, and ſick of their boaſted independence,* are now wiſhing to return to the protection of their mother-country, where they could purchaſe their laws ready

* This is a ſerious argument, uſed by ſeveral writers as well as parliamentary and coffee-houſe orators, to prove that liberty cannot exiſt in any country. See *Dr. Tatham* and others.

ready made by us, who underſtand the buſineſs; as to the church, we are convinced it is no matter on what ſort of religion it is founded, provided it be well connected with the ſtate. We ſhall ſay nothing in future of the *burthen of taxes*, as it has been falſly called, the phraſe itſelf has no longer any meaning; it is now clearly known that public taxes are, in themſelves, a public benefit; every well-wiſher to his country muſt wiſh them to increaſe; and for that purpoſe he will do all in his power to multiply the occaſions for creating them; for it is acknowledged by all good ſubjects, that a national debt is national proſperity, and that we grow rich in proportion to the money we pay out. We are as frank to confeſs, as any caveller is to aſſert, that the Houſe of Commons is not a repreſentation of the people; it has no connection with them, and it is no longer to our purpoſe to ſuppoſe that it has; for the people have nothing to do

with the government, except to be governed; but the Houſe of Commons is retained in the ſtate, for the ſame reaſon that the other branches of the legiſlature, and that courts and armies are retained, for the ſake of increaſing the wealth and happineſs of the people in the augmentation of the revenue."

'Let any perſon look over the whole chaos of writings and ſpeeches that have been publiſhed within the laſt year againſt innovations in the government, and I believe he will ſcarcely find an argument more or leſs than what are here comprized. Now this is clearly a different ground from what has heretofore been taken in this country for the ſupport of the old ſyſtem. It uſed to be thought neceſſary to flatter and deceive; but here every thing is open and candid. Mr. Burke, in a frenzy of paſſion, has drawn away the veil; and ariſtocracy, like a decayed proſtitute, whom painting and

patching

patching will no longer embelliſh, throws off her covering, to get a livelihood by diſplaying her uglineſs.

It is hard to pronounce with certainty on the ſucceſs of a project ſo new; but it appears to me extremely improbable that the naked deformities of deſpotiſm can long be pleaſing to a nation ſo enlightened as the one to which theſe arguments are addreſſed. I cannot but think they are ill addreſſed, and that their authors have miſſed their policy in ſuffering the people to open their eyes to their true ſituation. It is certain that the Cardinal de Richelieu has given them different advice. He, like moſt other great men, is leſs known by his writings than his actions; but he left a poſthumous work, called a *Political Teſtament*, which has been remarkably neglected by thoſe for whoſe good it was intended; and by none more than by the preſent friends of ariſtocracy in England. That profound

found politician obſerves, " That ſubjects " with knowledge, ſenſe or reaſon, are " as monſtrous as a beaſt with an hun- " dred eyes, and that ſuch a beaſt would " never bear its burthen peaceably. The " people muſt be hood-winked, or rather " blinded, if you would have them tame " and patient drudges. In ſhort, you " muſt treat them every way like pack- " horſes or mules, not excepting the " bells about their necks; which by " their perpetual jingling, may be of " uſe to drown their cares."

It muſt be obſerved, however, that in the buſineſs of taxation, which is nearly all the buſineſs of a public nature that is done by the government in England; a policy not very different from that of Richelieu has been practiſed with great ſucceſs. The aggregate quantity of the revenue raiſed upon the people has indeed been ſomewhat known; but the portion paid by each individual,

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and the time, manner and reaſon of his paying it, are circumſtances enveloped in total darkneſs. To keep the ſubject ignorant of theſe things is the great ſecret in the modern ſcience of finance. The money he pays to government being incorporated with every thing on which he lives, all that he can know of the matter is, that whether he eats, drinks or ſleeps, walks or rides, ſees the light or breathes the air,—whatever he does, drains from him a tax; and this tax is to ſupport the luxury of thoſe who tell him they are born to govern. But on which of theſe functions the tax falls the heavieſt, — whether the greateſt proportion lies upon his bread or his beer, his ſhoes or his hat, his labours or his pleaſures, his virtues or his vices, it is impoſſible for any man to know. As therefore he cannot diſpenſe with the whole of his animal functions, without ceaſing to exiſt, and as this expedient is not often ſo eligible as ſubmitting to the impoſition,

ſition, there is no danger but the tax will be collected.

It is difficult to deſcribe, perhaps impoſſible to conceive, the quantity of evils wrought in ſociety from this mode of collecting revenue by deception; or laying the duty in ſuch a manner, that the people ſhall not be ſenſible when or how it is paid. This is extremely unlike that manly principle of mutual confidence on which men unite in ſociety. It is the reverſe of that conduct, which, ariſing from the open integrity of our own hearts, is the guarantee of integrity in others. It is a policy that muſt have originated from two contending intereſts in the nation, from a jealouſy of their own power in the legiſlative body, from a knowledge that ſomething was wrong in themſelves or in the ſyſtem, and from a conſciouſneſs that one or the other, or both, were unworthy of the confidence of the people by whom they were ſupported.

I am aware that in the doctrine which I ſhall labour to eſtabliſh on this ſubject, I ſhall have to encounter the whole weight of opinion of modern times. Men of all parties, and of all deſcriptions, both the friends, and the enemies of equal liberty, ſeem to be agreed in one point relative to public contributions: *That the tax ſhould be ſo far diſguiſed, as to render the payment imperceptible at the time of paying it.* This is almoſt the only point in which the old and new ſyſtems agree, in thoſe countries where a change of principle has taken place; it is one of thoſe rare poſitions, on which theoriſts themſelves have formed but one opinion. It is therefore not without much reflection, and as great a degree of caution as a ſerious advocate for truth ought ever to obſerve, that I ſhall proceed to examine a poſition, which, reſting on the accumulated experience of mankind, has not yet been ſhaken by enquiry.

I will

I will begin by acknowledging the force of two obſervations, which go to the ſupport of the preſent ſyſtem, as it applies to moſt of the exiſting governments and to the preſent ſtate of ſociety in Europe: 1. As long as public revenues muſt remain as great as they now are, and as diſproportioned to the abilities of the people, it is abſolutely neceſſary to diſguiſe the taxes on which they depend; otherwiſe they cannot be collected. 2. As long as theſe revenues are applied to the purpoſes to which they now are, it is impoſſible to collect them but by fraud or violence; and violence has been found by repeated trials, eſpecially in England, not to anſwer the purpoſe ſo well as fraud. While ſociety remains divided into two parties, which are conſtitutionally oppoſed to each other, it is impoſſible but that they muſt regard each other as enemies, and their conduct muſt be the dictate of mutual averſion. When the people ſee that paying money to their

governors,

governors, is paying it to their enemies, they certainly never can give it with a good will; and when they know that this money ſerves only to ſtrengthen the hands of their oppreſſors in forging new weapons of oppreſſion againſt themſelves, they muſt feel an obligation lying upon them to withhold it, rather than to pay it. In this caſe, defrauding the revenue is conſidered not only as juſtice to themſelves, but as a duty to their children. A tax under theſe circumſtances is more naturally objectionable than the *Dane-gelt*, which was formerly paid in England: that contribution was made by the people, to hire a foreign enemy to leave them in peace; and it always had a temporary good effect. But a contribution paid to the people's enemies at home, who being few in number, muſt ſoon, if unſupported, fall of themſelves, cannot promiſe even a temporary benefit; the hand of the enemy that receives it, does not ſo much as lay down its weapon while

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it graſps the money. As long therefore as ſociety continues in its preſent diſordered condition, any arguments drawn from moral propriety muſt be overpowered by the ſtrong voice of neceſſity; for reaſons of nature generally fall in a conflict with reaſons of ſtate.

But as a new order of things begins to make its appearance, and principle is no longer to be borrowed from precedent, we will endeavour to diſcover the ground of the received doctrine relative to taxation; and enquire how far that doctrine is, in itſelf, an object of reform. Out of the ſeventeen millions ſterling which are annually paid into the exchequer in England, but about two millions and a half are levied in direct taxes; that is, in taxes laid in ſuch a manner as to be paid directly to the fiſcal officers by the perſons on whom the burthen falls. Theſe are chiefly comprehended in the taxes on lands and houſes.

houſes. In France, before the revolution, the proportion of direct taxes was much greater. According to the ſtatement of M. Necker, it was near eight millions ſterling, out of about twenty-four millions and a half, of which the public revenue conſiſted. This is ſomething leſs than a third; while the proportion in England is little more than a ſeventh. Theſe proportions are ſuppoſed by ſome of the moſt approved reaſoners on the ſubject, in each country, particularly M. Necker and Sir John Sinclair, to be as high as it would be prudent to go with direct taxation. The remaining portion of the immenſe revenues in theſe two kingdoms, about ſixteen millions and a half for France, and fourteen and a half for England, was raiſed in the former, and is ſtill raiſed in the latter, by indirect taxation; by cuſtoms, exciſe, and inland duties of various kinds, called *taxes on conſumption*. The art of impoſing theſe, ſo as to inſure their collection, is to incorporate

corporate the ſum to be raiſed for government with the price of every thing for which men pay their money in the courſe of life. It is the hook within the bait of all our pleaſures, of all our conveniences, and of all our neceſſaries. The hook cannot be ſeparated from the bait, nor the bait from our exiſtence. With regard to individuals, the queſtion is not, ſhall we pay the tax? but, ſhall we exiſt? The continuance of life is a continuance of the tax; and the language of the ſyſtem is, pay the debt to government, or pay the debt to nature.

It is ſaid in Ethics, on the ſubject of *neceſſity*, that, ſuppoſing there is no choice of action, there can be no moral agency, and no virtue. We will not enquire into the propriety of the ſuppoſition or of the conſequences drawn from it, as it reſpects our relation to the Deity, and our ſubjection to the great laws of nature; but there can be no doubt

doubt that the reaſoning is juſt, when applied to the laws of ſociety. Perhaps it is true, that, where I am prompted by the inviſible deſtiny of nature, to do an action for the good of my fellow-creatures, this action is virtuous; but when the neceſſity for this action ariſes directly from the poſitive laws of ſociety, in whoſe favour it is to be performed, —when the argument derives its force from the ax held over my neck, no idea of virtue can be annexed to the action; it is merely mechanical. On this ground we may eſtabliſh a poſition, which I believe will not be controverted: that the exerciſe of *private judgment* is the foundation of *moral virtue*; and conſequently, that all operations of government carry deſtruction to the latter, in proportion as they deprive us of the former. An arbitrary order impoſed by a maſter, whether it be upon a nation or a ſimple domeſtic ſervant, tends to debaſe the mind, and cruſh that native dignity

which

which is abſolutely neceſſary to the exiſtence of merit, or of ſelf-approbation. And the effect that ſuch an order produces on the mind is nearly the ſame, whether the action enforced be right or wrong.

The true object of the ſocial compact is to improve our moral faculties, as well as to ſupply our phyſical wants; and where it fails in the firſt of theſe, it certainly will fail in the laſt. But where the moral purpoſe is attained, there can be no fear but that the phyſical one will be the inſeparable conſequence; place ſociety on this footing, and there will be no aid or duty that the general intereſt can require from individuals, but what every individual will underſtand. His duties, when firſt propoſed, will all be voluntary, and being clearly underſtood to be founded on the good of the whole community, he will find a greater perſonal intereſt in the performance than he

he would in the violation. There is no poſition more undeniable in my apprehenſion, than that this would always be the caſe with a great majority of any people; and if we ſuppoſe a ſmall portion of refractory perſons, who, from want of original conſent, or from a ſubſequent change of opinion, ſhould refuſe to perform their duties; in this caſe, the opinions of the great majority aſſume the ſhape of government, and procure a compliance by compulſion and reſtraint. This is the only ſure foundation on which we can ever build the real dignity of ſociety or the correſponding energy of government. It is eſtabliſhing the moral relations of men on the moral ſenſe of men; and it is this union alone that can cheriſh our eſteem or command our reſpect.

On this plan, it is of the utmoſt importance that the wants of the ſtate ſhould never be diſguiſed, and that the duty of the individual, in ſupplying thoſe wants,

ſhould never be performed by deception. If the ſtate be properly organized, ſuch diſguiſe and deception will be unneceſſary; and if we wiſh to preſerve it from degeneration, they will be extremely dangerous; as, by attacking the moral ſenſe of the people, they ſap the foundation of the ſtate.

When a company of merchants, or other private men, engage in an enterpriſe that requires contributions in money, we hear of no difficulties in raiſing the ſtipulated ſums among the different partners in the company. Every partner makes it his buſineſs to underſtand the nature of the concern; he expects an advantage from the enterpriſe, and pays his money with the ſame willingneſs, as he would pay it in his private buſineſs. He would feel himſelf inſulted, if any diſguiſe were thrown upon the ſubject, to cheat him into his duty. Indeed, when the enterpriſe has come to an end, or

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when there is an apprehenſion of loſs, or a ſuſpicion of miſmanagement in the agents, it is natural to expect a reluctance in payment, which is only to be overcome by the arts of deception or the compulſion of law. But this is not the caſe while the company is in a proſperous condition, and while its members are united by mutual confidence in purſuit of a common intereſt. A nation, whoſe government ſhould be habitually in the hands of the whole community, would always be a company in this proſperous condition; its concerns would be a perpetual and promiſing enterpriſe, in which every individual would find his intereſt and repoſe his confidence. Perſonal protection and public happineſs would be the objects aimed at in the adminiſtration; and theſe would be infallibly attained, becauſe no human accidents could prevent it. There could be no ſuſpicion of miſmanagement in the agents, they being perpetually under the

controul of the whole people. Every reaſon, therefore, which could induce individuals to with-hold their pecuniary contributions, would be entirely removed; and the ſame motives which influence a man to give his attention and pay his money in his own perſonal concerns, would engage him to do the ſame things in the concerns of the public.

If theſe poſitions are not true, then have I miſconceived the character of the human heart, and the real effects to be wrought on ſociety by a rational ſyſtem of government; but if they are acknowledged to be true, it ought to be an indiſpenſable maxim to aboliſh and avoid every veſtige of indirect taxation. It muſt appear evident, that to raiſe money from the people by any other method, than by openly aſſigning to every one his portion, and then demanding that portion as a direct contribution, is unneceſſary to the object of revenue, and

deſtructive

deſtructive to the firſt principles of ſociety. It has long been complained of in England (ſo long that the complaint has almoſt ceaſed to make any impreſſion even on the minds of thoſe who repeat it) that *the Exciſe is an odious tax.* The reaſon on which the complaint is founded is what the principle of government, and of the oppoſition to the government, would naturally ſuggeſt; but it is not the reaſon which I ſhould aſſign. The tax is ſaid to be odious, chiefly becauſe it throws a vexatious power into the hands of the revenue officers, to ſearch the houſes and inſpect the affairs of individuals. As long as the government and the people are two oppoſite parties in the ſtate, at continual enmity with each other, it is natural that each party ſhould wiſh to conceal its operations, the better to ſucceed in their mutual hoſtility and defence; for ſecrecy is one of the weapons of war. But if the ſtate conſiſted of nothing more than one great ſociey com-

compoſed of all the people, if the government was their will, and its object their happineſs, the reaſons for ſecrecy would ceaſe, the inteſtine war would ceaſe, the parties would ceaſe.

The buſineſs of the ſtate and the buſineſs of individuals might be ſafely expoſed to all the world. An open generoſity of conduct, the reciprocal ſign and guarantee of integrity, would mark the character of every member of ſociety, whether acting as a public agent, or as a private citizen.

But the great objection which ought to be made againſt the Exciſe, is the ſame as will apply to Cuſtoms, Duties, and all other tricks of a ſimilar kind, by which the money is drained from the people without their knowledge or conſent. The whole ſyſtem of indirect taxation, ſo univerſal in Europe, ſo much extolled by the ableſt financiers, as neceſſary in compoſing

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their enormous maſſes of extorted revenue, is wrong from its foundation, and muſt be vicious in its practice. It is built on the great ariſtocratical principle, that men muſt be governed by fraud; and it can be only neceſſary to that ſyſtem of management which divides the nation into two permanent parties, the party that receives and the party that pays.

The wretched reſource that governments have found in Lotteries,* Tontines, and Annuities upon ſeparate lives, merits

* It was my intention in this place to have noticed, ſomewhat more at large, the pernicious tendency of Public Lotteries. But the late criſis in the government of France, when the people found it neceſſary to reviſe their Conſtitution, offered an occaſion for making ſome remarks which I thought might be uſeful to them on the buſineſs then lying before them. I therefore publiſhed a ſhort Treatiſe on the Defects of their Conſtitution in "*A Letter to the National Convention*," in which are particularly treated the ſubject of *Lotteries*, that of public *Salaries*, and ſeveral other matters, which otherwiſe would have come into this Eſſay on Revenue.

merits the ſevereſt cenſure, and ought to be held up to the execration of mankind, the moment we are ready to reſort to the real principles of our nature, in managing the affairs of nations. A tontine partakes at once of the nature of lotteries and of ſimple life-annuities, and involves in itſelf the principal vices of both. Like a lottery it is founded in the ſpirit of gambling; and like a life-annuity, it detaches a man from the feelings and intereſts of his friends, of ſociety and of all mankind, except thoſe of the particular claſs of the tontine to which he belongs; and to them he is rendered, in a literal ſenſe, a mortal enemy.

Borrowing Money upon *life-annuities*, as an operation of government, has been much more practiſed in France than in England. The reaſon of this is well explained by Adam Smith.* It was owing to the ſuperior influence, in that

* Wealth of Nations, Book V. Chap. III.

country,

country, of thoſe unnatural diſtinctions among families, which prevent them from aſſociating with each other on the principles of mutual attachment ; principles congenial to the human heart, and no leſs neceſſary to individual happineſs, than to the good order of ſociety and the proſperity of the ſtate. The pride of birth and the jealouſy of rank operate on ſociety like congelation and concuſſion on a body of water : they freeze up the whole maſs, and break it into a thouſand pieces ; which refuſe to unite among themſelves, or to anſwer the purpoſes which nature has aſſigned to the element. The genius of ariſtocracy, by the diſtinctions of birth, had eſtabliſhed in France almoſt as many ranks as there were families. Theſe were perpetually repelling and repelled, tormented by jealouſies, and kept aſunder by artificial averſions, which ſilenced the voice of nature, and counteracted every object of ſociety. A man in this frozen, iſolated

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and repulsive state of things, becomes a proper object for the government to seduce into a selfish hostility against the generous duties of life, by the temptation of life-annuities. An elegant French author describes the annuitant as having subdued every sentiment most dear to the human heart: "He amasses his whole capital upon his own head, makes the king his universal legatee, sells his own posterity at the rate of ten per cent, disinherits his brothers, nephews, friends, and sometimes his own children. He never marries; he vegetates, till the return of the quarter day, and enquires with eagerness in the morning, whether he is still alive; his whole exercise of body and mind consists in going once in three months to the notary at the corner of the street, to sign his receipt, and obtain a certificate, that he is not yet dead." The officers of government know very well the advantages derived from long humid winters and epidemical dis-

eases;

eaſes; and they muſt delight in the winnings of the game thus played by the public treaſury in partnerſhip with death.*

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* For a more lively and affecting picture than I ſhould be able to give, of the evils ariſing from this ſyſtem, the reader is referred to the original of the ſhort ſketch, drawn by the above author, Mr. Mercier, in his *Tableau de Paris*, ch. 76. The following is a part of it.

" Mais comment un gouvernement ſage a-t-il pu ouvrir la porte aux nombreux & incroyables déſordres qui naiſſent des rentes viagères? Les liens de la parenté rompus, l'oiſiveté penſionnée, le célibat autoriſé, l'égoiſme triomphant, la dureté réduite en ſyſtême & en pratique; voilà les moindres inconvéniens qui en réſultent. N'eſt ce point cet appât, donné trop facilement à l'amour de ſoi-même & aux jouiſſances perſonnelles & excluſives, qui fait qu'il n'y a plus de parens, plus d'amis, plus de citoyens? Tout à fonds-perdu;—amitié, amour, parenté, tendreſſe, vous êtes auſſi à fonds-perdu! Neuf, dix pour cent; & après moi le déluge. Voilà l'axiome meurtrier & triomphant!

Le nombre des filles qui ont paſſé l'age de ſe marier eſt innombrable à Paris: elles ont ſigné des contrats

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I am ſenſible that all theſe maxims, which go to a change of ſyſtem in the collection of revenue, are deſtined to reſt merely in ſpeculation, in all countries ſtill afflicted with unnatural plans of government; for ſo they muſt reſt, till a total change of principle ſhall have taken place. But let it not be ſaid that, on this account, the hints here given, are uſeleſs. If they are founded in truth and reaſon, the French Republic will ſoon be able to adopt them. By the time that its government ſhall be permanently ſettled, its public debt will doubtleſs be very conſiderably reduced. Its neceſſary revenue will then be ſo ſmall, compared with what it hitherto has been, the people will be ſo far ele-

de rente viagère, ce qui les empêche de ſigner un contrat de mariage; car la première réflexion que l'on fait, roule ſur l'inévitable misère des enfans qui ſeront iſſus d'un tel nœud.

Un contrat viager iſole toujours un particulier, & l'empêche de remplir les devoirs de citoyen."

vated

vated to the dignity of freemen, and accuſtomed to the duties of citizens, that they will find a ſenſible pleaſure, rather than a ſervile taſk, in paying their contributions to the ſtate. This reaſoning may likewiſe be thought worthy of conſideration in the United States of America; where perhaps it may be followed by the ſame effects. With reſpect to other countries, we muſt wait. A reformation of ſo deep a nature muſt be preceded by a perfect regeneration of ſociety; ſuch as can only be expected from a radical change of principle in the government.

I am ſenſible that men, whoſe experience in the management of public affairs has taught them to judge with ſeverity on the various perverſities of human nature, will find many obvious objections to a theory ſo different from that on which their practiſe has been founded. If I do not anticipate all their

their arguments in form, I certainly mean to do it in ſubſtance; for I am not unappriſed of their weight. Where the revenue is to be raiſed only for *honeſt* purpoſes, and where it is to be kept within a moderate compaſs, ſo that the taxes are to be no more than what a well-organized community would be willing to lay upon itſelf, all arguments againſt raiſing the whole by direct taxation are reducible to theſe two points: the *improvident* temper of one claſs of men, and the unreaſonable *ſelfiſhneſs* of others, have always rendered it difficult to obtain from them their contributions by direct and open means. The firſt of theſe claſſes comprehends many of the poor labouring people in the great towns. Theſe people are in the habit of ſpending all they can earn, if not for the neceſſaries of life, at leaſt for ſuperfluous or vicious gratifications. They never provide for a future want, even their own;

own; much leſs would they think of providing for the wants of the ſtate. As it is vain to aſk for money where it does not exiſt, no tax can be collected by applying directly to that claſs of men. It is therefore thought beſt to mingle the tax with their meat and drink; and, ſince they will ſpend all their money for theſe, let a part of it go to the ſtate.

To this argument ſeveral anſwers may be offered: *firſt*, it is in a great meaſure owing to the inherent defects of the government, that ſuch a claſs of improvident men is found in any ſociety. That men of good intellects and ſound conſtitutions ſhould be inattentive to the means of procuring happineſs, is certainly contrary to the analogy of nature. Indeed we overlook the cauſe when we go back to nature for it; there is no doubt but it is always to be found in their relative ſituation in the ſocial ſtate. It is the want of early inſtruction, or the want of proper objects of emulation to ſtimulate the mind to a ſenſe of its own dignity, as relative to

the ſociety in which it has to act. When the man is taught to know and feel that he never can riſe above the condition of a beaſt of burthen, he acts at leaſt a conſiſtent part, perhaps even a wiſe part, in blunting his feelings, and beating down his mind to the level of his deſtination. But it is not neceſſary to ſuppoſe that perſons in general, who are found in the claſs above deſcribed, have to go through the ſame proceſs of reaſoning, and then of killing their reaſon, in order to arrive at this condition. Such indeed muſt have been the origin of the buſineſs in the firſt inſtance; but afterwards, the greater part are *born* in this element of apathy; they are ſurrounded all their lives by no other examples but beings of this ſort; and they never have a thought or a wiſh beyond their preſent ſituation. Their only object is to baniſh all thought and ſtifle every wiſh; and whether they periſh under the walls of an ale-houſe, or in a king's ſhip, or on the king's gallows, is to them a matter of perfect indifference. Such

Such is the deplorable condition of a numerous claſs of beings whom monarchs and miniſters muſt recognize as their fellow-creatures; and if they are called more *vitious* than their rulers, it is becauſe we have perverted the meaning of the word. But I am not finding fault with *men* of any particular deſcription whatever. In this drama of human miſery, in which ſo many diſtorted characters are acted, our moral faculties are warped and fitted to the part aſſigned us; and we perform it without ſcruple or enquiry. The judge upon the bench is ſcarcely more to blame, than the ſtupid felon he condemns. The oppreſſors and the oppreſſed, of every denomination, are, in general, juſt as wicked and juſt as abſurd as the ſyſtem of government requires. In mercy to them all, let the ſyſtem be changed, let ſociety be reſtored, and human nature retrieved.

Thoſe who compoſe the middle claſſes of mankind, the claſſes in which the ſemblance of nature moſt reſides, are called

upon to perform this task. It is true that, as reason is slow in returning to the mind from which it has been so fatally banished, it will require some time to bring the men, who now fill the two extremes in the wretched scale of rank, to a proper view of their new station of citizens. Minds that have long been crushed under the weight of privilege and pride, or of misery and despair, are equally distant from all rational ideas of the dignity of man. But even these classes may be brought back by degrees to be useful members of the state; and there would soon be no individual, but would find himself happier for the change. Place government on the wisdom of the whole people, and they will always have wisdom enough to conduct it.

*Second*, under this natural organization of the state, should there remain a small number of improvident men, unable to perform the duties of active citizens, there

there would be many reaſons for excuſing them from any part of the public burthen. It is probable that very few inſtances would be found, where the inability did not ariſe from mental or bodily defects; in which caſe, their claim on ſociety for a ſupport, would take place of any claim that ſociety could have upon them for the payment of a tax. In addition to theſe, we may ſuppoſe a few others, who, from accidental loſſes, or other misfortunes to which ſeparate property is liable, might be unable to anſwer the demand of the collector; theſe the government would naturally excuſe. If, after theſe, there ſhould remain another claſs, who, wantonly regardleſs of their own happineſs and of their ſocial duties, ſhould be found without the means of payment, (which is a ſuppoſition I admit only for the ſake of argument) the loſs to the ſtate would be very trifling in omitting to collect from them. It would bear no compariſon to the infinite miſchiefs that

proceed from the ſyſtem of diſguiſe.

As to the other point of objection, ariſing from the unreaſonable *ſelfiſhneſs* of ſome ſorts of people, which makes it difficult to come at their money by any direct application to their perſons, it deſerves a farther conſideration. But to give it a full diſcuſſion would lead to a new range of ſpeculation into human nature, extending to a length which I fear would be diſproportionate to the limits aſſigned to this chapter. I cannot be ſatisfied with the common opinions we have entertained in regard to the effect that *property* would naturally have upon the human mind. I ſay *naturally*, not in contradiſtinction to the *ſocial* ſtate, but in contradiſtinction to the *unnatural* ſtate, in which government, founded on conqueſt or accident, has hitherto placed mankind. A natural ſtate of ſociety, or a nation organized as human reaſon would dictate, for the purpoſe of ſupplying the greateſt

greateſt quantity of our phyſical wants, with the correſponding improvement of our moral faculties, has never yet been thoroughly tried. It muſt be confeſſed therefore that the opinions we have formed of the human heart ſtand a chance of being erroneous; as they have been formed under the diſguiſe of impreſſions which do not belong to its nature. The picture of man could not have been fairly drawn while he ſat with a veil upon his face. Theſe facts being premiſed, if we wiſh to come at his genuine character, the hiſtory of his actions muſt be received with particular caution; as but little reliance can be had upon their teſtimony. The labyrinths of error in which he has been forced to wander, the deluſive tapers with which he has been conducted, and the load of abuſes under which he has had to ſtruggle, muſt have dimmed his underſtanding and debaſed his moral powers, to a degree that cannot yet be accurately known. He

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riſes into light, aſtoniſhed at what he is, aſhamed of what he has been, and unable to conjecture at what he may arrive.

Some general traits, however, may be diſcovered in his character, and recognized as the genuine ſtamp of nature. Among theſe may be reckoned a certain deſire in every individual of obtaining the good opinion of his fellow-creatures. Some degree of diſtinction, at leaſt ſo far as to acquire an individuality of character among his equals, and merit their reſpect and confidence, is doubtleſs natural to man; and whatever, in a true ſenſe, is natural, is, in the ſame ſenſe, laudable. A man, without the artificial aid that ſociety gives him, has but two reſources on which he can rely for obtaining this reſpect; theſe are his *phyſical* and his *moral powers*. By the cultivation of one or both of theſe, he renders himſelf uſeful, and merits the diſtinction that he wiſhes. Property, which is called, perhaps with ſufficient accuracy, the creature of ſociety, is ſecured to individuals,

only for their private benefit; or at moſt as a pledge of their attachment to the community, by which it is guaranteed. It is not expected, on the true principles of ſociety, that an individual ſhould diſpoſe of any part of his own property to the benefit of the public. So much of it as the public requires in contributions, is demanded as a right; it belongs to the ſtate by the nature of the ſocial contract, in return for the guarantee of the reſt. It cannot be intended therefore that this ſhould be the way in which a man ſhould uſe his property, to procure to himſelf reſpect; neither is it ſo in fact. The reliance he has upon it, for the purpoſe of reſpect, is founded on a different principle. Except ſuch proportion as is neceſſary in ſupplying his perſonal wants, the poſſeſſor makes uſe of his property as a ſign, or as a ſubſtitute, of perſonal merit. Indeed ſo far as his property is the fruit of his own exertions, it is not an unnatural indication of abilities; and

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even where it has descended to him from his ancestors, it is not a more unreasonable ground of pretension, than hereditary titles of any other description.

On this principle, it is easy to trace the beginnings of a deviation from a rational estimate of things, in our attachment to property. A government which had been founded in violence, and was to be carried on for the exclusive benefit of a small proportion of the community, must have been under the necessity, at all times, of supporting itself by imposition. This circumstance goes at once to the discouragement and disuse of the *moral powers* of individuals; as they must cease to be cultivated, the moment they cease to be respected. As the nation, at the same time, grew more numerous, and the success of war and other great operations were found to depend less on *bodily strength*, this too began to lose its estimation, and could no longer be relied on,

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as a title to reſpect. A natural reſource therefore, by which to eſcape from theſe unnatural reſtrictions, was found in a veneration for external and fallacious ſigns of merit, appropriated to individuals. This was the origin of all hereditary titles of honour; and it muſt likewiſe have been the origin, at leaſt in a great meaſure, of our exceſſive attachment to property.

There is another point of view in which this theory may be placed, that will ſhow it to be ſtill more probable. In the ſame proportion as this veneration for property offered a reſource to individuals, on their giving up the natural right of cultivating their perſonal talents, it alſo became a neceſſary engine in the hands of the government. It is eaſy to perceive, that, in a ſyſtem where every thing depends on hereditary rank, the perſon placed at the head ought always to be entitled to the greateſt ſhare of reſpect.

reſpect. And where ſhould a king ſeek for this, but in exterior pomp? Neither wiſdom nor ſtrength can be made hereditary, but titles and property may. It was abſolutely requiſite that thoſe qualities, in which the king might be rivalled or ſurpaſſed by his ſubjects, ſhould be brought into diſrepute; and that all mankind ſhould fix their admiration on thoſe in which he could excel. Governments of this kind are ſure to be adminiſtered in ſuch a manner, that the king ſhall always be the richeſt man in the nation; and they generally go farther, and make other men rich in proportion to their ſervility to him. It is thus that the order of nature is inverted, and names are ſubſtituted for things. The ſimple uſes of *property* are converted into the ſplendid magnificence of *wealth*. This becomes the great and almoſt univerſal object of human ambition; it excites the gaze and veneration of all claſſes of men. Individuals are really not to be blamed,

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nor their judgment to be called in queſtion, for this manner of eſtimating things. Exterior pomp is, in fact, more uſeful to them, than perſonal qualifications. It indeed often takes place of all the ſolid enjoyments of life; and it never can be ſtrange that it ſhould do ſo, as long as it procures that reſpect, the deſire of which is doubtleſs among the ſtrongeſt paſſions of our nature. We never hear of a man committing ſuicide for the want of a loaf of bread, but it is often done for the want of a coach.

Such is the paſſion, and ſuch, I believe, is the *origin* of the inordinate paſſion for property, in the preſent ſtate of manners. The greater part of rational men agree that theſe things are wrong; they agree that the general taſte and ſentiments of mankind, on this ſubject, are erroneous; and they wiſh they could be changed. The only point in which I differ from theſe men in opinion is,

is, that I have no doubt but theſe things *will* be changed. I think we diſcern the radical cauſe of the evil; I think that cauſe will ſoon be removed; and the remedy will inevitably follow; becauſe it is nothing more than a ſimple operation of nature, recovering herſelf from reſtraint. I am not preaching a moral lecture on the uſe of riches, or the duty of charity; I am endeavouring to point out the means by which the neceſſity for ſuch lectures may be ſuperceded. A duty that runs contrary to habit, is hard to be enforced, either by perſuaſion or by law. Rectify our habits, and our duties will rarely be omitted.

Good men in all civilized nations, have taken unwearied pains, and given themſelves real grief of heart, in cenſuring the vices and recommending the duties of mankind, relative to the uſe and abuſe of property. Their labours have doubtleſs done ſome good; for we may readily conceive

conceive that the quantity of misery in the world is not so great as it might have been without them. But these men have not penetrated to the root of the evil; or rather, they have overlooked it; and the remedies they have proposed have always been partial, unpromising, and without success. They lay the blame to the natural propensities of the human heart, and call upon individuals for reformation. Whereas, the fault lies not so deep, nor is the cure to be looked for from individuals, even with respect to themselves. Habit is the ape of nature; it assumes her appearance, and palms its vices upon her. And as the universal habit with respect to the subject now in question has arisen out of unnatural and degrading systems of government, a reformation can be expected, only from referring back to nature for a change of those systems; and there is no doubt but this remedy will be effectual.

Establish

Eſtabliſh government univerſally on the individual wiſhes and collected wiſdom of the people, and it will give a ſpring to the moral faculties of every human creature; becauſe every human creature muſt find an intereſt in its welfare. It muſt afford an ample ſubject for contemplation and exertion; which cannot fail to give a perpetual improvement to the mind, and elevate the man to a more exalted view of himſelf, as an active member of that ſocial ſtate, where virtue has a ſcope for expanſion, and merit is ſure to be rewarded. Being thus reſtored to nature, every thing is eaſy and progreſſive; the individual looks to himſelf for his title to reſpect, the moment he becomes habituated to believe and know that this is the only title that will anſwer his purpoſe. The idea of relying on the glare of exterior pomp, whether it be of wealth or hereditary rank, muſt be regarded as what it really is in fact, the effort of a weak mind

to cover its own weakneſs. Such efforts being reſented by the people, as attempts to impoſe upon their underſtanding, they muſt fall into diſrepute and be laid aſide. They cannot be uſeful, they cannot be kept in countenance, in a ſociety founded on the baſis of human reaſon.

It is difficult to conceive to what an extent this circumſtance would operate on the character of the human mind, with reſpect to its attachment to property. If the preſent ſyſtems of government are unnatural, I am convinced that this part of the human character is unnatural; and a change in the former muſt produce a change in the latter. One of the uſes of property, that of procuring reſpect, would be entirely cut off. And it muſt be conſidered that this is the uſe that has generally had the moſt powerful effect upon the mind; becauſe it is immoderate and unbounded. It is well known that rivals in the diſplay of wealth

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are among the moſt jealous rivals in the world; and that there is uſually no limit to the deſires of a man on this ſubject, when they once paſs the limit of his real or expected wants.

One ſimple fact, with reſpect to the French nation, is almoſt ſufficient of itſelf to ſupport the opinion I here advance. But I thought it neceſſary, before adducing that fact, to recur to theoretical principles; in order to ſhew that both the fact and the opinion are founded in nature, and therefore may be truſted, ſo far as they go, as the foundation of a practical ſyſtem. It is well known that the national character of that people within four years has undergone almoſt a total change, with regard to the eſtimation of exterior marks of diſtinction, of every kind. What is called Rank, ariſing from hereditary titles, had formerly as great an influence in the country, as at court; it was held

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as ſacred in the moſt ſequeſtered walks of life, where actions obey the impulſes of the heart, as in the moſt brilliant aſſembly, where they are regulated by a Maſter of Ceremonies. It is impoſſible for wealth itſelf in any nation to be more reſpected than titles were in France among all claſſes and deſcriptions of people. Their veneration for King was proverbial through the world; and this was only a ſample of their univerſal reſpect for every thing that bore the name of hereditary tokens of rank. Their adoration for theſe diſtinctions could ſcarcely be conſidered as the effect of habit; it had ſo far wound itſelf into the native character and ſoul of a Frenchman, that it could not be diſtinguiſhed from an element of his nature. But the change of government, like a chymical analyſis, has ſeparated the droſs of habit from the gold of nature; it has melted off the courtier and ſhewed us the man.

This is not all. *The brilliance of wealth* has likewiſe in that country loſt its former value; it being no longer conſidered, either by the proprietors or by others, as capable of commanding reſpect. I know it will be ſaid, in anſwer to this, That it is owing to a temporary circumſtance; that the great body of the people, who have taken the government into their own hands, are envious towards the rich, and are aiming to reduce all men to a level in regard to property. The plaineſt reply to this aſſertion which has often been repeated is, what candour itſelf would make, *that it is not true.* No people ever ſhewed a more ſacred regard to private property than the French have uniformly done, during the whole revolution. And, as if to put calumny to the bluſh, and baffle all theories of ſophiſtry againſt a popular reclamation of rights, this regard to private property has been in proportion to the irregularity

larity of their movements, and the opportunity for pillage. It is to be wiſhed that governments themſelves would learn a leſſon of honour from theſe examples of anarchy, inſtead of employing venal writers to abuſe them.

It cannot be denied, that in all other parts of Europe there are two diſtinct purpoſes to which property is applied, —a reſource againſt phyſical wants, and a reſource for perſonal reſpect. It cannot be denied, that in France it has already ceaſed, in a great meaſure, to anſwer the laſt of theſe purpoſes. The cauſe of this is perfectly natural, and I have no doubt that it muſt be permanent. The ſame effect will be produced in other countries, by placing the government on the ſolid baſis of reaſon, inſtead of propping it up on the tottering foot-ſtool of impoſition.

I am aware that my argument is ſtill

expoſed to one objection, from thoſe readers who are acquainted with the preſent ſtate of ſociety in *America*. It will be ſaid, that the people of the United States manifeſt a great attachment to property, conſidered as *wealth*, and merely for the purpoſe of parade; that, though their government is American, their manners are European. To this I reply, in the firſt place, that the charge is true only in a limited ſenſe. The influence of riches in that country, even on the minds of thoſe who poſſeſs them, is by no means ſo great as it is in Europe. But this anſwer will not be completely ſatisfactory to the objector, neither is it ſo to me. We muſt acknowledge the fact to exiſt, at leaſt in a conſiderable degree, and endeavour to ſearch out the cauſe. The people of that country have been always accuſtomed to borrow their maxims, as well as their manners, from the various nations of Europe, from which they emigrated: in

the trading towns, many of the preſent inhabitants are really Europeans, having been in the country but a ſhort time; and emigration is perpetually ſupplying all parts of the States with new adventures: faſhions, and a taſte for expenſive modes of living, are imported with other merchandiſe. In the article of Public Salaries, the governments themſelves have been too much guided by European ideas; which ſuppoſe it neceſſary that public officers ſhould envelope themſelves in pomp and ſplendor, in order to inſpire a veneration for the laws. For though ſalaries in general were fixed at the revolution on a ſcale ſo low as to bear little proportion to what was common in Europe, and though in ſome inſtances they have been ſince reduced, yet they are ſtill ſo high as to bear little proportion to what they ought to be. Theſe things have a great effect on the general maxims of life in that country. But theſe things can never apply to Europe; and, on a change

change of government and manners in the old world, they will ceaſe to apply to the new.

The Americans cannot be ſaid as yet to have formed a national character. The political part of their revolution, aſide from the military, was not of that violent and convulſive nature that ſhakes the whole fabric of human opinions, and enables men to decide which are to be retained as congenial to their ſituation, and which ſhould be rejected as the offſpring of unnatural connections. Happily, the weight of oppreſſion there had never been ſo great, nor of ſo long a duration, as to have diſtorted in any extravagant degree the moral features of man. He recognized himſelf as the ſame being, under the new ſyſtem as the old; for the change of form had not been ſo perceptible as to require a great change of principle. Under theſe circumſtances, the people continued moſt of their ancient

cient maxims, though they were a mixture of foreign and domeſtic; and, as habit is a coin current in all countries, it is not ſurpriſing that whatever had received the ſtamp of authority in the poliſhed nations of Europe, ſhould be adopted without ſcruple by the offspring of thoſe nations in America.

The circumſtance of their not being inveſted with what is called national character, though hitherto a ſubject of regret, will in future be much in their favour. The public mind being open to receive impreſſions from abroad, they will be able to profit by the practical leſſons which will now be afforded them from the change of ſyſtem in this quarter of the world. It will be found there, as it is now found in France, that the diſplay of wealth will ceaſe to be challenged as an emblem or ſubſtitute for perſonal talents; and it will be coveted every where, in a leſs degree than at preſent;

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as it will fail to gratify the paſſion for reſpect. It may be farther remarked, that this is not the only circumſtance in which the ſtate of ſociety in America will be eſſentially benefited by a change of manners in Europe.

But it muſt be confeſſed, after all, that this is a theory to which it is hard to gain proſelytes; eſpecially among that claſs of men, whoſe knowledge of the world has taught them a caution which ſhuns the allurements of audacious ſpeculation. And, ſince it muſt be referred to experience, to that I truſt the argument. I profeſs nothing more in this work, than to contemplate the *effects* that a general revolution will produce on the affairs of nations. But in contemplating theſe, it is eſſential that we ſhould be appriſed of the correſponding change that will neceſſarily be wrought on the character of man; in order that, being prepared for the event, he may think

think of ſuch arrangements as ſhall be likely to prevent his relapſing into the errors which have coſt him ſo much miſery.

A chapter which treats on the ſyſtem of abuſes ſo generally adopted in *raiſing* a revenue, can ſcarcely be cloſed with ſatisfaction to the reader, without ſome reflections on the correſponding abuſes which are found in the *application*. I ſhall ſay nothing of high ſalaries, civil liſt, peace eſtabliſhment, and the other enormities on which privileged orders and ſenſeleſs places depend. Theſe will ſo ſoon fall, with the wretched plans of government they ſupport, that it really ſeems like an ungenerous triumph, to wiſh to haſten their fate. When the buſineſs of government ſhall be conducted, like other buſineſs, on the principles of common ſenſe, it will be paid for, like other buſineſs, in proportion to the ſervice performed. And unleſs this proportion be ſtrictly obſerved in the payment, theſe principles will not long be

obſerved

obſerved in the ſervice. But our obſervations in this place, on the application of revenue, will chiefly be confined to the ſubject of Public Debts. This ſubject becomes more important at this time, not merely on account of the preſent magnitude of thoſe debts in moſt of the ſtates of Europe, but as relative to the principle on which they are contracted and ſupported. Should this principle be found to be dangerous to liberty, and ſuitable only to a vitious form of government, it will furniſh matter of deep reflection to a nation that wiſhes to eſtabliſh its affairs on the baſis of reaſon and nature.

Here we muſt take a review of that mode of anticipation, which is common to moſt of the modern governments of Europe, and known by the name of the *funding ſyſtem.* This invention (for ſo the art of funding is ſometimes called) has received from the hands of different writers,

writers, a conſiderable degree of cenſure, as well as much unqualified and injudicious praiſe. Indeed, when conſidered with reference to its wide ſweep of attending circumſtances, it preſents itſelf to the mind under a variety of aſpects, and forms altogether a ſtupendous object of meditation; having produced effects that have far ſurpaſſed the limits of previous calculation or belief. In politics and war, it has changed the face of Europe. With regard to other concerns, both of nations and individuals, its effects have been various, contradictory, deluſive, and incapable of accurate eſtimation. It has aſtoniſhingly multiplied the force and activity of trade; but it has increaſed in an equal degree the quantity of uſeleſs and deſtructive ſpeculation. It has converted commerce into a weapon of war; and it has made of that tremendous calamity an alluring inſtrument of commerce. It has brought theſe two occupations, ſo extremely oppoſite in their nature,

nature, to a cordial coalition and mutual ſupport; and thus by the aid of both, it facilitates every project of ambition in the government; till it familiariſes the public mind to a ſerious acquieſcence in a paradox, which muſt have excited the ridicule of any age accuſtomed only to common calculation, That the more a nation is debilitated and exhauſted, the more ſplendid and powerful it grows. Indeed the ſyſtem is replete with ſo much apparent good, attended with its ſolid weight of evils, that we may be thought to incur the guilt of partiality or inattention, ſhould we fail to qualify our cenſure with ſome degree of approbation.

But the queſtion, Whether the ſyſtem of funding ought to be admitted in all its latitude, can be decided only by ſtriking the balance of good and evil in the effects that it muſt from its nature produce. And I think, on conſidering the ſub-

ſubject as relative to a free republic, the balance will be found much more on the ſide of the evil, than it is when applied to the old plans of government.

The benefits, to be derived from the ſyſtem, are of two kinds:—*commercial*, as it facilitates the buſineſs of individuals, and *political*, as it aids the government in the great operations of war. It is well known, or at leaſt it is univerſally believed, that the public debt in England, being funded on the baſis of mortgaging the national revenue for its intereſt, has created a prodigious maſs of capital in the hands of trade. By furniſhing men with a kind of ſtock, which they are ſure of turning into money at any moment they chooſe, it enables them to vary their operations with ſuch facility, as to ſeize many advantages in domeſtic and foreign markets, which muſt otherwiſe paſs without effect. It is in a great meaſure to this

circumſtance,

circumſtance, that many perſons (perhaps without a due conſideration of cauſes) have attributed the flouriſhing ſtate of commerce in this kingdom. Indeed, ſince it is found that commerce has increaſed with the augmentation of taxes, the argument in favour of unlimited funding has become ſo ſeducing, that the paradox has ariſen almoſt to a ſoleciſm; it is ſaid that public inſolvency is public wealth, and the national debt is itſelf a national benefit.

The advantages of a *political* nature, which are derived from the principle of funding, conſiſt in eſtabliſhing ſuch an unqueſtionable credit, that the government can at all times borrow, without the means or the intention, or even the promiſe of payment. This credit anſwers all the purpoſe of an inexhauſtible treaſury, on which the government may draw at any moment, and to any amount. It is eaſy to conceive

ceive the immenſe facility thus given to the meaſures of adminiſtration. It enables them to begin, on the ſhorteſt notice and with the greateſt ſecrecy, the moſt expenſive operations, and then to purſue them to any extent; and this without conſulting the wiſhes of the nation. It precludes the neceſſity of accumulating a national treaſure by previous taxation and œconomy; a meaſure which muſt always be attended with the diſadvantage of loſing the uſe of the money, from the time it is hoarded, until it is expended. It likewiſe avoids the neceſſity of another operation no leſs to be dreaded by officers of government in general; I mean a ſudden augmentation of taxes, by which the people ſhould be called upon to ſupport the expences of the year, within the year. A meaſure which, if not ſometimes impoſſible, would often be hazardous to the reputation of miniſters, and to the ſucceſs of extraordinary enterpriſes.

Such

Such is the general ſummary of the advantages derived from the Funding Syſtem; and this opens to our view the train of evils with which they are contraſted. Theſe I fear will be too numerous to be particularly noticed, and too great to be readily conceived. In the hands of an adminiſtration, I will not ſay *corrupt*, but an adminiſtration whoſe intereſt is in any meaſure different from that of the nation at large, this ſyſtem is the moſt dangerous inſtrument that can be imagined; as it is an inſtrument of incalculable force, and may be always wielded without oppoſition. This from the nature of the ſubject muſt be the caſe; becauſe the expences of any projected enterpriſe being charged on poſterity, the party moſt intereſted in making the oppoſition, is not in being at the time, and cannot be heard in its remonſtrance. Thus, in the buſineſs of war, which is the principal object in the Funding Syſtem, it enables governments to hire

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men to ſlaughter each other with more than their own ſwords. They wring out of the hard earnings of future generations the means of deſtroying the preſent. Here is a double violence which the generation, that goes to war by the aid of funding, commits on the age that is to follow. It precludes the exiſtence of one part of ſociety, by deſtroying thoſe who ſhould have been their progenitors; and it charges the portion of poſterity, that eſcapes into exiſtence, with the expences of killing the fellows of their anceſtors. And theſe expences they muſt pay under the cruel diſadvantage of being deprived of half their natural reſources, by a diminution of their natural numbers.

As military operations are now conducted, every man killed or deſtroyed in war, coſts to the nation upwards of a thouſand pounds ſterling. This calculation is taken from a view of the

laſt war in which England was engaged. The nation expended in that war, as ſtated by Sir John Sinclair,* ſomething more than 139 millions. No financier has calculated with any accuracy *the number of lives* that it coſt on the part of Great Britain, in battles, hoſpitals, and priſons; probably it did not exceed 139 thouſand. So that the people of this country are now conſoling themſelves for the loſs of their friends and relations, by paying for their execution at the rate of a thouſand pounds a head. Other jobbs performed in ſuch a wholeſale manner are generally charged at a cheaper rate; but this is more expenſive than the buſineſs of a like nature, which is done in the formality of detail, at the Old Bailey and Newgate.

It requires but a ſlight obſervation on

* Hiſt. of the Revenue, Part. III. page 95.

the

the character of the times in different ages, to ſhow that the object of war, and the ſpirit with which it is conducted, have been altogether different, within the preſent century, from what they were in more remote periods of modern hiſtory. In the maritime nations of Europe, the object of war has changed from religion to commerce; from a point of honour among kings, to a point of profit among merchants, miniſters and generals. Theſe ſubjects have nothing in their nature ſufficiently animating to rouſe the enthuſiaſm of a whole nation to ſuch a degree, as to render it ſafe for the projector of a war to apply to the people for their immediate ſupport. Therefore, to find the means of carrying it on, they reſort to a principle congenial to the object of the war; and it becomes ſupported, as it is projected, in the ſpirit of commerce. But, as all offenſive wars, in every poſſible circumſtance, can only be maintained by deceiving

the people, the government in this case recurs to a commerical deception, and induces them to undertake the burthen, on condition that the weight of it be shifted off to a future period. Such is the origin of funding; and it has evidently risen out of the necessity that governments were under, of changing the principle of deception, in order to conform to the spirit of the times.

As an engine of state, the funding system has completely taken place of religious enthusiasm; and mankind have been hurried on to their own destruction by the former, within the two last ages, with as little prudence and as much delusion, as they were by the latter, in the twelfth century. Indeed, I see no reason why a genuine crusade could not have been undertaken, even by the government of Great Britain within the last fifty years, and carried on to any extent, by the aid of the funding system.

For

For the principle of the ſyſtem is ſuch as to prevent men from enquiring into the object of the war; as every inducement to ſuch enquiry is almoſt completely taken away, with reſpect to every claſs of ſociety. One claſs, by the previous operation of the ſame ſyſtem in the increaſe of taxes, are rendered ſo wretched in their domeſtic condition, that they are glad to engage as ſoldiers in any cauſe, for the ſake of the pay, ſo pitifully ſmall as the pay of a ſoldier is; another claſs, and one that has great influence on the public opinion, is compoſed of generals, contractors, miniſters and ſecretaries, with all their dependants, who are ſure to make a profitable jobb of any war, however it be conducted, and whatever be its object; another claſs conſiſts of idle ſpeculators in the funds, whoſe chance of gain increaſes with the joſtling of public affairs, and eſpecially with the augmentation of the debt; while the reſt of the community, who

cannot

cannot be rendered active by the allurements of private profit, are rendered paſſive by deferring the payment of the loſs.

From the time when the predatory ſpirit, which led the northern Barbarians to ravage the ſouth of Europe, had ſubſided, and given place to its natural offſpring, in the eſtabliſhment of feudal monarchy, the hiſtory of this quarter of the world begins to aſſume a conſiſtent ſhape; and it offers itſelf to our contemplation, as relative to the ſpirit of nations, under three ſucceſſive aſpects. Theſe are the ſpirit of Hierarchy, the ſpirit of Chivalry, and the ſpirit of Commerce. Out of theſe different materials the genius of the government has forged inſtruments of oppreſſion almoſt equally deſtructive. It has never failed to cloud the minds of the nation with ſome kind of ſuperſtition, conformable to the temper of the times. In one age it is the ſuperſtition of

of religion, in another the ſuperſtition of honour, in another the ſuperſtition of public credit.

The deplorable uſe that has been made of the laſt of theſe, during the preſent century in England, and for a much longer period in ſome other governments, has induced many perſons to regret that the ſpirit of commerce has ever become predominant over that of chivalry and that of the church. They ſee a contracted meanneſs in the one, which ill compares with the open enthuſiaſm of the other two. But, before we find fault with what ſeems to be the order of nature in theſe events, we ought to conſider the effects that it has and will produce, in the progreſs of ſociety and morals. Chivalry and hierarchy taught us to believe that all men who did not pay homage to the ſame monarch, or uſe the ſame mode of worſhip with ourſelves, were our natural enemies, and

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ought to be extirpated. The ſpirit of commerce has brought us acquainted with thoſe people; we find them to be like other men, and that they are really uſeful to us in ſupplying our wants. As their exiſtence and their proſperity are found to be advantageous to us in a commerical point of view, we ceaſe to regard them as enemies; and refuſe to go and kill them, unleſs we are hired to do it. But as commerce may deal in human ſlaughter as well as in other things, when ever the government will offer us more money for deſtroying our neighbours than we can get by other buſineſs, we are ready to make enemies of our beſt friends, and go to war, as we go to market, on a calculation of profit.

This is the true ſpirit of commerce, as relative to war. But as this ſpirit has made us better acquainted with all foreign nations, and with ourſelves, it has excited a diſpoſition for enquiry into the moral relations

relations of men, with a view to political happineſs. The reſult of this enquiry is now beginning to appear. It has already convinced us that there can be no poſſible caſe in which one nation can be the *natural* enemy of another; and this leads us to diſcover the cauſe why they have been *factitious* enemies. The whole is found to have been a fatal deception perpetually impoſed upon each nation by its own government, for the private benefit of its adminiſtrators. The ſame ſpirit of enquiry is now leading the people to change the form of their governments, that ſociety may be reſtored to its proper foundation, the general happineſs of the great community of men.

On examining the ſucceſſion of principles which mark the character of the times through theſe different periods, it appears that, when the ſpirit of commerce had become predominant, the only engine of ſtate, which could be relied upon to excite

excite the people to war, was the eſtabliſhment of a national credit by funding the national debts. And we ſhould not be wide from the truth in aſſerting, that to the funding ſyſtem alone the principal commerical nations of Europe are to attribute the wars of the preſent century, as well as the enormous debts under which they have learned to ſtruggle.

Such have been the effects of funding, under the old forms of government; and having aſcertained the principles on which it has operated in producing theſe effects, we ſhall be better able to determine whether it be admiſſible in the policy of a free republic. In this great criſis of human affairs, it behoves mankind to probe the wounds of nature to the bottom, and remove every excreſcence which might prevent a perfect cure.

Men of contemplative minds, as well as thoſe of practical knowledge, have

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now become ſo generally agreed in the neceſſity of the funding ſyſtem, that, though they diſcern the evils to which it muſt expoſe a nation, I fear it is one of the laſt of their eſtabliſhed maxims that they will be willing to ſubject to the ſeverity of diſcuſſion. The univerſal opinion is that a ſtate cannot exiſt without a national credit; unleſs it put itſelf to the diſadvantage of hoarding up money, and keeping a treaſure in reſerve. And this latter meaſure, beſides the inconvenience above-mentioned, of loſing the uſe of the capital while it lies inactive, would throw into the hands of the executive government, the ſame dangerous power which is entruſted to them by the means of credit. In this reſpect their reaſoning is juſt; and perhaps a full treaſury would be the greateſt evil of the two.

But after all, what is the advantage of a national credit? I mean, in the

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ſenſe in which it is generally underſtood, the facility of raiſing a capital on long annuities, by a mortgage of revenue. Shall we not find on an inveſtigation of this very ſimple queſtion, that the advantage derived from ſuch a credit (even ſuppoſing it never to be abuſed) can only be applicable to the old ſyſtems of government? Will it not appear that it is an advantage totally unneceſſary to a rational and manly adminiſtration, conducted by the wiſhes of a free and enlightened people? I am ſuppoſing, and it is but fair to ſuppoſe, that ſuch a people will always underſtand their own intereſt. Or, at leaſt, if they make a miſtake, it will be the miſtake of the nation, not of the miniſters; they will never ſuffer an enterpriſe to be undertaken, but what is agreeable to the majority of the active citizens. This people will never engage in any offenſive war. Indeed, as ſoon as the ſurrounding

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nations adopt the ſame change of government, the buſineſs of war will be forgotten; but in the interval, previous to this event, a real republic cannot ſtand in need of funds, as a preparative for war, unleſs it be invaded. It is even ſafer without funds; becauſe they might be a temptation to the officers of government to counteract the ſpirit of the republic. In caſe ſuch a people be really attacked by an enemy, then it is that the force of ſociety may be ſeen and calculated. But the calculation does not turn on the cabinet-rules of royal arithmetic; the power of the republic for the purpoſe of defence does not depend on a national credit, in the ſenſe above-mentioned, or the facility of borrowing money; the government, in making up its eſtimate of reſiſtance, never aſks, how many ſoldiers have we in pay? And how many recruits can we inliſt or impreſs?—But of how many men does

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the nation conſiſt? Armies ſtart into being by a ſpontaneous impulſe; every citizen feels the cauſe to be his own, and preſents his perſon, or his proviſions and his arms, not as an offering to a tyrannical maſter, of whoſe intentions he would be ſuſpicious, but as a defence of his own family and property. The enemy being repulſed, whatever inequalities may be found to have ariſen in this emulous contribution, are liquidated and ſettled on a general ſcale of juſtice.

Even ſuppoſing the war to be of long continuance, and to require ſums of money beyond the voluntary contributions, and beyond the power of prudent taxation for the time; (which indeed, in a wealthy and well-regulated republic, would be an extraordinary thing, and I believe never would occur) in ſuch a caſe, the juſtice of the cauſe, and the natural magnanimity which habitual free-

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dom inſpires, would be a ſufficient guarantee for loans, at home or abroad. It is true in nature, and the truth muſt prove itſelf beyond contradiction to the world, as ſoon as it ſhall have opportunity to judge, that a great people accuſtomed to exerciſe their rights, would never violate their duties.

Injuſtice may be expected from governments founded in uſurpation; it is their natural character, the tenure on which they hold their authority. They never can be juſt, unleſs they deviate from their principle. What is called their *penal juſtice*, as well as their *pecuniary juſtice*, is only the fruit of their fears; and ought to be regarded only as an evidence of their conſtitutional weakneſs. As every thing they do, muſt be done by the force of money, it is neceſſary that they ſhould eſtabliſh a character for mercantile punctuality, to ſerve as a ſubſtitute for the quality

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of juſtice, which quality the nature of their exiſtence denies them. The reverſe of this is the caſe with governments founded in reaſon and nature, where all the people have an active intereſt. Juſtice there is the firſt article in the ſocial compact; and as neither policy nor principle can ever admit of a deviation from this, the event is not to be expected.

This is the kind of national credit that is proper for a free republic. It is involved in the nature of their ſyſtem, and ſpurns thoſe extraneous aids which artificial credits have required. I ſhould conſider it as a circumſtance dangerous to the progreſs of ſociety, if the new republics, which are to riſe out of the ruins of theſe antiquated maſſes of error, ſhould retain the two great principles of finance, on which much of that error has been ſupported. To raiſe the revenue by *diſguiſing the taxes*, and to force a public

public credit by *dint of funding*, have been equally neceſſary to the ancient ſyſtem ; and it appears to me that they would be equally deſtructive to the new.

How the national debts that now exiſt in ſeveral countries, are to be diſpoſed of, under a change of government, is indeed a queſtion of ſerious magnitude. Probably that of France will be nearly extinguiſhed by the ſale of the national domains. That of Spain, and thoſe of moſt other Catholic countries, may be balanced in the ſame way. In ſome Proteſtant nations, where the debts and the domains have loſt their relative proportion, the caſe will be widely different. But, whatever may be the fate of the debts, I am as clear that they ought not, as I am that they will not, impede the progreſs of liberty.

END OF PART II.

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